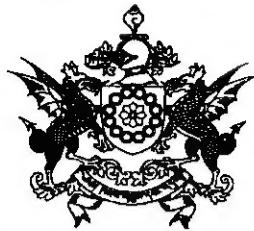


SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 04th December, 2023

No. 494

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 48/2023-GST/SIKKIM

Date: 29th September, 2023

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 1 of the Sikkim Goods and Services Tax (Amendment) Act, 2023 (30 of 2023), the State Government hereby appoints the 1st day of October, 2023, as the date on which the provisions of the said Act, shall come into force.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

